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MESSAGE OF THE PRESIDENT.

RICHMOND, Jan. 19, 1864.

To the House of Representatives :

In response to your resolution of the 11th instant, I herewith transmit for your information a communication from the Secretary of War, relative to "the collection and distribution of the 'tax in kind,' under the act approved April 24, 1863."

JEFFERSON DAVIS.

COMMUNICATION FROM THE SECRETARY OF WAR.

CONFEDERATE STATES OF AMERICA, }
War Department, }
Richmond, Va., Jan. 19, 1864. }

To THE PRESIDENT of the Confederate States :

SIR: I have received the following resolution of the House of Representatives, referred by your Excellency to this department :

Resolved, That the President be, and is hereby, requested to communicate to this House what progress has been made in the collection and distribution of the "tax in kind," under the act approved April 24, 1863, together with such information relating to the practical operation of the law, as may be possessed by the Quartermaster's Department in charge of the subject.

In response, I have the honor to transmit herewith a report from Lieut. Colonel Larkin Smith, Assistant Quartermaster General, in charge of the collection of the tax in kind, conveying the information desired by the House of Representatives.

Very respectfully your obedient servant,

JAMES A. SEDDON,
Secretary of War.

ASSISTANT QUARTERMASTER GENERAL'S OFFICE,
Tax in Kind,
 Richmond, Jan. 18, 1864. }

Brigadier General A. R. LAWTON,
Quartermaster General:

GENERAL: In reply to the resolution of the House of Representatives, adopted on the 11th instant, I have the honor to report that as soon as practicable after assignment to duty in May last, I proceeded to organize the system of collection of tax in kind, under the act of Congress, approved April 21st 1863.

Officers for the several States have been assigned as follows: For each State, one controlling quartermaster, with the rank of major; for the several States, post quartermasters, with the rank of captain, in number as follows: Virginia, eleven; North Carolina, seven; South Carolina, six; Georgia, ten; Alabama, nine; Florida, three; Louisiana, three; Tennessee, four; Mississippi, six; Arkansas, three, and Texas, six. To ascertain, as far as practicable, the districts or localities where it would be impracticable to collect the tax in kind, instructions were issued to the controlling quartermasters, directing them to report fully the condition of their respective States in this respect. These reports have been consolidated and forwarded to the Secretary of War, for the prescribed notification of the Secretary of the Treasury, in order that he might declare the existence of impracticable districts or localities, with the view of collecting the money value of the tax. A copy of this consolidated report (marked A) is herewith submitted. On the 13th of June last a general circular was published to "farmers and quartermasters," indicating the general system to be pursued, and inviting the farmers to voluntary delivery, on account of their tax in kind, in anticipation of regular assessment, so as to meet the pressing wants of the army for supplies and relieve producers from the risk and inconvenience of storing the portion due by them to the Government. A copy of this circular is herewith submitted, marked B.

Under the provisions of the act, producers are required to deliver their tax within two months after the date of assessment, or become liable to the penalty prescribed. It is respectfully suggested that this period is too short, and that it be extended to four months, when the liability shall become fixed—the post quartermaster being authorized to require delivery at any time within eight months after receipt of the assessor's estimates.

Producers are of opinion that they can deliver whenever they may be ready, and it may be convenient for them to do so, without reference to the readiness of the Government to receive.

The Government should have the right, clearly expressed, to receive the tax at any time within eight months, and to enforce delivery, under the money penalty, at any time within four months after assessment.

Preparations for future crops, bad condition of roads, or inadequate

means of transportation in the case of the producer, and in that of the Government, full storehouses and the difficulty of emptying them with sufficient rapidity, are suggested as some of the reasons which dictate the propriety of this change.

In cases where assessments have been made and transferred to the post quartermasters, and difficulties arise in regard to transportation and expense of collection, and sufficient supply of grain sacks cannot be procured, they should be authorized to transfer the estimates to the district collector for collection in their money value; or the quartermaster who is liable under his bond, might be authorized to compute the estimates at assessor's valuation.

Such cases often occur in regions not impracticable within the contemplation of the law, and this change is deemed very advisable.

The range of delivery by the producer is eight miles from the place of production. It is recommended that this distance be extended to fifteen miles, a days journey going and returning; and that the producer be paid for transportation the whole distance travelled. The Government will thus receive more of the tax in kind upon railroads, rivers and canals, and more of the money value, by collection or commutation in exterior localities, where it is too expensive and unprofitable to collect in kind.

Under instructions from this office quartermasters and commissaries serving with troops are authorized to receive tithed produce from producers on account of tax in kind, and are required by regulation to report all such receipts. The receipts of these officers should be recognized as good against payment in kind or the money value. Troops frequently occupy impracticable localities where producers voluntarily deliver to such officers; and the producers should be plainly protected against subsequent demand for the amount so paid. It is also suggested that the law be so amended as to declare that where the controlling quartermaster of any State shall ascertain "impracticable districts or localities" therein he be authorized to direct the post quartermasters there stationed, to transfer the assessors estimates to the district collectors to be collected in their money value only.

Collections need not then be suspended in such regions, until returns can be obtained from impracticable districts, and pass up through several channels to the Secretary of War, that he may give the required notification to the Secretary of the Treasury, and the order issue from him for the collection of the money value of the tax assessed. Experience thus far in the execution of the law shows that the article of wool should be placed directly at the disposal of the Quartermaster's Department, instead of being subject to the orders of the Secretary of the Treasury.

The Department needs wool to be manufactured into clothing for the soldiers. To obtain it for this purpose, as the law now stands, it is necessary to make requisition upon the Treasury for funds to purchase it from the Treasury Department, payment to be made to the district collector in order to effect the transfer. The act places this

article in the custody of this Department and it is needed by it for the purpose stated.

By retaining it the expense and risk of drawing money from the Treasury, and returning it through the district collector, would be avoided. This circuitry and the delay which it may occasion might injuriously retard important action of the Department in procuring necessary supplies. It is recommended also, that producers be required to deliver their tithes in bushels according to the Government standard of *weight* per bushel. Quartermasters are required to make their returns according to weight in pounds. Some producers take advantage of the delivery by measure, as now practised, by paying in grain of light weight and poor quality—which leaves a wide margin of deficiency to be accounted for by the receiving quartermaster.

Applications have been made from various parts of the country for the relief of the indigent families of soldiers. The Department, in such cases, authorizes the sale of breadstuffs to the county, district or parish authorities upon their certificate of the necessity of the purchase, and also of procuring the supply from tax in kind; or authorizes the exchange of such supply, from its depots, for like quantities delivered at some convenient point on a railroad, navigable stream or canal.

There must necessarily be considerable loss of produce from natural decay, the heating of large masses, and unavoidable wastage, and to guard as effectively as possible against such loss, stringent instructions have been given to post quartermasters to forward supplies as rapidly as possible to points of consumption; and all means taken to make the produce collected, as speedily and profitably, available to the army as is practicable. Reports have circulated as to great waste in the tithed produce, by its exposure to the weather, and decay at certain points, and derived particular significance from the statements made on this subject, in a late message of the Governor of Georgia, to the Legislature of that State.

Upon examination, it has turned out that this produce did not belong to tax in kind; nor has any proof been afforded of any loss to the tithed produce from such waste or neglect by any of the officers or agents on the special service.

The tithing feature of the tax act is one novel to our people, and in its execution involved formidable difficulties and embarrassments.

It was not to be expected, therefore, that the law itself or the manner of its execution could escape complaint or animadversion. It is believed, however, to be popular among the loyal and better informed classes, and it is gratifying to state that producers generally have given to it a ready support. Progress under it has not been as rapid as was desirable.

Upon the Treasury Department devolved the duty of appointing the assessors, whose action was necessary to be completed before the operations of this Department began.

There was unavoidable delay in the selection of proper persons for this office and instructing them in new and untried duties.

In the special quartermaster's service, directed by the act, great difficulty has been experienced in obtaining adequate transportation and grain sacks, in the organization of county agencies and district depots, and the instruction of officers in a new line of duty. Notwithstanding these drawbacks, considerable progress has been made in the receipt and distribution of the tithe, as will appear from the accompanying consolidated report of receipts and transfers in the States therein named, marked C.

To this report are subjoined explanatory notes, to which special attention is invited.

It has been credibly reported that since the 1st day of September last, the chief supply of long forage and a large portion of the grain, consumed by the army of Northern Virginia, has been derived from the tax in kind, and that without the benefit of its aid, the army animals could not have been subsisted unless resort had been had to impressment.

Instructions have, from time to time been issued, for the guidance of quartermasters employed on tax duty, as experience in the development of the system rendered them necessary. A copy of revised general instructions is herewith submitted marked marked D.

Respectfully submitted,

LARKIN SMITH,
Assis't Q. M. Gen. in charge of tax in kind.

[A.]

CONSOLIDATED REPORT of "Impracticable Districts and Localities," for the collection of the "Tax in Kind," in the Confederate States.

VIRGINIA.

CONGRESSIONAL DISTRICTS.

1st.—Accomac, Northampton, Northumberland, Gloucester, Matthews, Lancaster, Westmoreland, Richmond, Middlesex, King William, (that portion of this county which is more than six (6) miles eastward from the main road from Richmond to Tappahannock,) King and Queen, (that portion which is within twelve (12) miles from its southeastern boundary.)

2d.—Princess Anne, Norfolk county, Nansemond, and Isle of Wight.

3d.—Warwick, York, Elizabeth City, James City, New Kent and Charles City.

8th.—Culpepper, King George, Stafford, Spottsylvania, Madison, Orange.

9th.—Fauquier, Rappahannock, Prince William, Fairfax, Alexandria, Warren, Loudoun and Page.

10th.—Frederick, Berkeley, Morgan, Hampshire, Clarke, Jefferson, Shenandoah and Hardy.

11th.—Highland, Bath, Alleghany, Pendleton, Pocahontas.

12th.—Raleigh, Fayette, Mercer, (all that part of this county which lies north of Bluestone river, and known as the Flat-top Mountain and Spurs.)

13th.—Leigh, Wise and McDowell.

14th.—Comprising the counties of Kinawha, Logan, Boone, Wayne, Cabell, Putnam, Mason, Jackson, Roane, Clay, Nicholas, Braxton, Wirt and Wyoming—wholly impracticable.

15th.—Comprising the counties of Lewis, Wood, Pleasants, Tyler, Ritchie, Doddridge, Upshur, Randolph, Webster, Tucker, Barbour, Harrison, Taylor Giles, Calhoun—wholly impracticable.

16th.—Comprising the counties of Ohio, Hancock, Brooke, Marshall, Wetzell, Marion, Monongalia, Preston—wholly impracticable.

NORTH CAROLINA.

1st.—Currituck, Camden, Pasquotank, Perquimons, Yates, Chowan, Tyrrell and Washington.

2d.—Hyde and Beaufort.

3d.—Carteret, Craven, (that portion lying south of Cane creek, and east of Swift creek,) Jones. (that portion east of Cypress creek,) Onslow, (east of Northeast creek.)

9th.—Ashe, Alexander, Alleghaney, Wilkes, Surry, Yadkin and Caldwell.

10th.—Clay, Cherokee, Macon, Jackson, Madison, Buncombe, Transylvania, Henderson, Polk, Yancey, McDowell, Rutherford, Mitchell, Haywood and Watauga—wholly impracticable.

SOUTH CAROLINA.

2d.—The parish of St. James, Santee, and that portion of Charleston district lying south of the Charleston and Savannah railroad.

3d.—All that region of country along the seacoast, which is eight (8) miles or more south of the Charleston and Savannah railroad.

GEORGIA.

1st.—Ware.

2d.—Berrien, Wilcox, Colquit, Irwin and Echols.

8th.—Harolson.

9th.—Banks, Dawson, Lumpkin, Pickens, Towns, Union, Cherokee, Forsythe, Habersham, Hall, Rabun and White.

10th.—Fannin, Gilmer, Dade, Walker, Catoosa, Chatooga and Whitfield.

ALABAMA.

1st.—Lauderdale, Limestone, Madison and Franklin.

2d.—Macon, Winston, Walker, Fayette and Blount.

3d.—Jackson and Marshall, (that portion lying north of the Tennessee river.)

8th.—Covington, Dale and Coffee.

FLORIDA.

1st.—Brevard, Duval, Duval and Putnam, (so much of these two counties as lies east of the meridian line, dividing ranges twenty four and twenty-five, in the eastern portion of the State.) Hillborough, Levy, Manatee, Monroe, Nassau, Orange, Polk, Sumpter, Volusia and St. Johns.

2d.—Liberty, (so much of this county as lies south of a parallel of latitude crossing the Apalachicola river, at the town of Iola.) Escambia, Franklin, La Fayette, Taylor, Walton and Santa-Rosa.

MISSISSIPPI.

1st.—De Soto, Marshall, Tallahatchie, (that portion lying north

and west of the Tallahatchie river,) Panola, (lying north and west of the same.)

2d.—Tippah and Teshamingo.

4th.—Tunica, Coahoma, Bolivar, Washington, Issaquena, Warren Claiborne, Jefferson, Adams and Copiah.

5th.—Sunflower, Yazoo and Holmes, (lying west of Yazoo river.)

7th.—Amite, Franklin and Wilkinson.

LOUISIANA.

All that portion of the State east of the Mississippi river.

TENNESSEE.

Wholly impracticable.

ARKANSAS.

No report.

TEXAS.

No report.

INSTRUCTIONS.

ASSISTANT QUARTERMASTER GENERAL'S OFFICE, }
 Richmond, Va., December 1, 1863. }

1. Authority for the collection of the tax in kind, is derived from the 11th, 12th and 13th sections of act of Congress, approved 24th April, 1863.

2. In executing this act, an officer of the Quartermaster General's department will be assigned to the special charge of the subject.

A controlling quartermaster, with the rank of major, is assigned to each State, and a post quartermaster, with the rank of captain, to each Congressional district in the State, where it is practicable to collect the tax. The Congressional district will be subdivided, by the post quartermaster in charge of it, into sections for the convenient delivery, by the tax payer, of his quota of produce; and agents will be appointed by the post quartermaster to take charge of the depots to be established in each section.

4. The articles taxable under the law are:

Sweet potatoes,	Beans,
Corn,	Irish potatoes.
Oats,	Wheat,
Buckwheat,	Rye,
Cured hay and blade fodder,	Rice,
Molasses made of cane	Sugar,
(not of sorghum),	Wool,
Cotton,	Peas,
Tobacco,	Ground peas—

And after the 1st March 1864, one-tenth of all the hogs slaughtered between the date of the passage of the act (24th April, 1863,) and said 1st of March, 1864, payable in bacon at the rate of sixty pounds of bacon to one hundred pounds of pork.

Duties of the Officer in general charge of the Tax in Kind.

5. All reports from controlling quartermasters of States, will be made to him.

6. He will keep a register of all the officers and agents engaged, of all the produce received in the several sections, districts and States,

and of the expenses incurred in their collection, transportation and distribution, and, under the authority of the Quartermaster General, he will give to his subordinates such instructions as may be necessary to proper control and supervision of the operations under the act.

7. He will receive his orders from the Quartermaster General.

Duties of Controlling Quartermaster.

8. He shall establish himself in a position central or convenient to the exercise of the supervision of the officers and agents within his State.

9. He shall assign the post quartermasters to the districts in which they are to operate, and upon the recommendation of the post quartermasters, he shall designate the depots at which the supplies are to be delivered by virtue of the act.

10. He shall prescribe the measures requisite for the safe-keeping of the produce, and for the transportation of it from the depots to the nearest railroad, river or canal, and for the transfer of subsistence and forage to the proper officer for distribution to the army, and of cotton and tobacco to the agents of the Secretary of the Treasury.

11. He will require his post quartermasters to report in detail, monthly, according to Form C, the quantity of produce collected and distributed; which reports he will condense, and forward the consolidated report (Form D) to the officer in general charge, with the reports of post quartermasters and their agents, as sub-vouchers.

12. He will give such instructions and exercise such supervision over the operations and disbursements of his post quartermasters and their agents, as will ensure efficiency and economy.

13. He will make estimates upon the Quartermaster General, through the officer in general charge, for such funds as may be needed for the erection or hire of temporary shelter for the produce, and the compensation of the agents at the depots, and such other disbursements as may be necessary. From the funds thus secured, he will supply the post quartermasters, taking their receipts.

14. Where consolidated reports are required of him, he will be careful to include his entire State in such reports. Partial reports will not be received. When his officers, without sufficient cause, fail to make their reports within twenty days, they will be reported to the office of general charge, to be dropped. Reports from districts should be forwarded to controlling quartermasters within five days after the expiration of the month.

Duties of Post Quartermaster.

15. He will divide his district into sections, and establish depots within those sections, having in view the requirement by the law, that the producer shall deliver the articles taxed, at a point not more than eight miles from the place of production, and having reference also to the productiveness of the region, facilities of transportation and geographical features within his district.

16 He will appoint agents necessary to take charge of the established depots. Such agents must be non-conscripts, or persons disabled in service; and their compensation will not exceed one hundred dollars per month at depots away from railroads. Where railroad companies authorize their station agents to be agents in collecting the tax in kind, their compensation shall not exceed fifty dollars a month.

17. The enactment requires the assessor (an officer of the Treasury Department) to visit the farmers or planters, and to fix the quantity, quality and value of produce due under the act. The assessor makes this estimate in duplicate, leaving one with the producer, and transferring the other to the post quartermaster, who receipts to the assessor for it, and thus makes himself accountable for the property which it calls for. Having these estimates, the post quartermaster distributes them to the agent at the depots nearest to the producer, and gives as public notice as possible to the producers, that the agents are ready to receive their quota of tax in kind.

18. The place of produce may be over eight miles, say twelve, from a collection depot established on a railroad, or other means of easy transportation, and the nearest depot to him may be only four miles distant. It would be to the interest of the Government that the produce should be delivered at the railroad. Where the producer, in such cases, can be induced thus to deliver, he shall be allowed pecuniary compensation for the distance, in excess of that from the place of production to the nearest depot or point of easy shipment, at the rates of transportation established by the State commissioners, under the impressment act. Being twelve miles from the depot on the railroad, and the nearest collection depot being only four miles in the opposite direction, the producer will be allowed compensation for the eight miles of excess. This rule may be generally applicable.

19 The post quartermaster will instruct his agents to note particularly that the produce will comply in *quantity* and *quality* with the assessors' estimate.

20. He will supply the producer with bags for the delivery of grain. By general orders 493, paragraph I, July 27, 1863. "Quartermasters at supply depots will respect the requisitions made by quartermasters receiving taxes in kind for grain sacks."

21. He will estimate upon the controlling quartermaster for funds to rent or erect store-houses at the depots, to pay agents and laborers, and for transportation.

22. In case the producer should fail to deliver any part or all of his quota of tax to the post quartermaster, within two months after the date of the assessors' estimate, he becomes liable to the penalty of fifty per cent., to be added to the assessed money value of the unpaid portion of his tax. Should it be found impracticable, in any case, to collect such quota within the two months specified, the post quartermaster may, in the exercise of a sound discretion, extend the period within which delivery is to be made, so as not to exceed four months after he shall have received the assessors' estimate, and upon the failure thereafter of the producer, upon notice, to deliver his quota,

he will hand over the estimate to the district collector, to be proceeded with in the manner prescribed, having previously endorsed thereon any portion of the tax he may have received.

23. Where, in any district or locality within the same, it be found wholly impracticable to collect any portion of the tax in kind, the post quartermaster, upon receipt of the estimates from the assessor, will immediately report to the controlling quartermaster of his State the certain districts, or localities within it, where such impracticability exists, stating fully the causes thereof. The controlling quartermaster in each State will immediately, upon receipt of the reports from the post quartermaster, condense the same, and forward to this office a consolidated report, accompanied by such information and suggestions as he may deem useful to be communicated.

24. Where the controlling quartermaster shall so ascertain impracticable districts or localities within his State, he will immediately direct the post quartermasters to transfer the assessors' estimates to the district tax collectors, to be collected in their money value only. The post quartermasters, in such cases of transfer, will endorse upon the assessors' estimate, above his official signature, that the transfers are made on account of the impracticability of the district or locality where the tax is due.

25. The wool collected under the tax law will not be delivered to the district collector, but will be transferred to the Quartermaster's Department for manufacture into clothing.

26. He will notify the controlling quartermaster of the places where the produce can neither be used or transferred for army purposes, and will receive the orders of the controlling quartermaster for its sale, under the enactment.

27. In transferring the produce collected, from the depots to the distributing officers, he is authorized to deliver articles suitable for food for soldiers, to the officers and agents of the Commissary Department; and when the means of transportation under the control of those officers are sufficient to convey quartermaster's stores to the army, they also may be delivered to those officers, in all cases taking receipts.

28. By general orders No. 111, August 13, 1863, "quartermasters who are purchasing supplies, and who have means of transportation at their command, are directed to assist, as far as practicable, the quartermasters receiving the tax in kind, in transporting the supplies collected from their depots of collection, to the issuing depots of the army. They will also permit their store houses to be used for the storage of articles of the produce tax."

29. By general orders No. 132, paragraph II, "officers of the Quartermaster General's and Commissary Departments, who are in charge of depots, will receive from officers collecting the tax in kind, and receipt for all produce belonging to their respective departments, which may be invoiced to them, and provide store-houses for the same."

30. In cases where the invoice of the post quartermaster varies as to quantity from the receipt of the receiving commissary or quartermaster, the receipts of the latter will be accepted. The forwarding

quartermaster will relieve himself of responsibility for deficiency, by expending on Abstract L the quantity deficient, filling as a voucher the receipt of the railroad or transportation company. The receiving officer should notify the officer paying the freight accounts of the amount and value of the produce unaccounted for. The shipping quartermaster should give the same notification, and state specially on Abstract L, that he has done so.

31. Quartermaster's stores (corn, oats, rye, hay and fodder and wool,) will be invoiced to the nearest quartermaster; commissary stores (sweet and Irish potatoes, wheat, buckwheat, rice, sugar, molasses, peas, beans, ground peas and bacon,) to the nearest commissary.

32. In Virginia, the tithe wheat will be delivered to the nearest commissary, to be forwarded to the Government mills at Richmond, Lynchburg and Petersburg, except where mills are convenient and in close proximity to troops or to an issuing commissary—then it can be ground, according to paragraph thirty-three, and turned over to the chief commissary of the troops, or to the issuing commissary, according to paragraph thirty-three.

33. Tithe wheat may be ground into good superfine flour when mills are convenient, provided, in no case, the cost of grinding shall exceed three hundred pounds of wheat for one barrel of flour, (one hundred and ninety-six pounds,) the miller furnishing the package, or the toll may be paid in money, reserving the offal for forage.

34. By general orders No. 124, September 22, 1863, paragraph I, "potatoes, (sweet,) gathered under the tax law by commissaries and quartermasters, at or within reach of places where hospitals are located, will be transferred (invoices and receipts being given) to the medical officers in charge of the hospitals, to be cared for and secured against the influences of frost, &c., for the use of the sick. Or farmers, when the hospitals are more convenient of access than the depots, may deliver their potatoes (tax in kind) to the medical officer in charge, taking receipts, which will be acknowledged by the tax agent." Such officers must receipt also to the quartermaster of the district for them.

35. In localities where tithed sweet potatoes cannot be readily transported to troops, or transferred to the Medical Department, with the assent of the producer they may be commuted at assessors' valuation, or be exchanged for grain, peas or beans. If, where collected, there is danger of rotting before they can be transferred for use, they will be sold at public auction.

36. In all cases where the post quartermaster receives the commutation money instead of produce, he will make an abstract of articles commuted. He will take up the money on his account current, and then transfer it to the controlling quartermaster of the State, taking his receipts. He will credit himself on his property return with the produce commuted. (See Form E.) Controlling quartermasters will transfer all such moneys, at the expiration of each quarter, to the Treasury Department.

37. Officers charged with receiving produce under the tax act, are

authorized to issue such produce to the Ordnance and Nitre and Mining Bureau, upon the requisitions of the commanding officers of arsenals, armories and depots of ordnance, and district superintendents of the mining service.

38. Where the tithe has been deposited in localities where it cannot be used, directly or indirectly, for forage or subsistence, the quartermaster of the district will apply to the office of general charge, through his controlling quartermaster, for authority to sell.

39. It is deemed preferable to hire barns or unoccupied store-houses rather than to build depots. When it is necessary to erect them, they should be constructed of the cheapest material. Produce must not be suffered to accumulate in them. Especial attention is directed to the importance of transferring the produce received as soon as possible to the army, or to issuing quartermasters and commissaries who supply the army. When the supplies are thus issued, the work of the officer on tax duty is accomplished.

40. Where the grain crop is large, and difficulties of transportation and storage arise, quartermasters of districts, with the approval of controlling quartermasters, are authorized to commute receiving from the producer the money value of the grain, as estimated by the assessor, provided the producer consents to such commutation, or they may exchange the grain for cattle and hogs, according to assessors' valuation, transferring the stock to the nearest commissary. Should the producer refuse to commute, the grain, although in the producer's possession, with his assent, may be sold to others, at not less than the assessed value, or be exchanged for stock, as above.

41. Every possible precaution will be taken to prevent stored grain and other produce from heating and spoiling. These precautions failing, the district quartermaster will make timely application to the controlling quartermaster for authority to sell at public auction; which authority the controlling quartermaster is authorized to exercise.

42. In all cases of public sale, the certificate of the auctioneer will accompany the officer's return, and the proceeds will be taken up on the account current. Where the tax is commuted, the money will in like manner be accounted for. The officer will be held responsible for the produce until the money value is thus accounted for. In case of exchange for stock, the receipt of the commissary covers the responsibility.

43. Post quartermasters are authorized to exchange the stalks and blades of corn, cut down in the field, for hay or grain, at assessors' valuation of each.

44. By general orders No. 117, paragraphs III, IV, V and VI, "producers are required to deliver the wheat, corn, rye, buckwheat, rice, peas, beans, cured hay and fodder, sugar, molasses of cane, wool and tobacco, in such form and ordinary marketable condition as may be usual in the section in which they are delivered; cotton ginned and packed in some secure manner; tobacco stripped and packed in boxes.

45. "Where post quartermasters of districts entrust agents with

disbursements, care must be taken that receipts and accounts be stated in the name of the post quartermaster.

46. "Quartermasters and commissaries serving with troops may receive from producers the tithe tax, when authorized to do so by the chief quartermaster or chief commissary of the army in which they are serving. The names of such authorized officers will be reported to the Quartermaster General.

47. "Where producers *offer* to pay their tithe tax to officers, not specially assigned to tax duty, but who are authorized to receive it, it is *obligatory* upon the latter to receive the produce, and to pay the excess of transportation over eight miles, at the rates prescribed by state commissioners, under the impressment act. In each case the officer will receipt to the post quartermaster of the district for the produce."

It is not intended to prevent the post quartermaster from declining to receive the tax when his depots are full, or when he is not in condition to preserve it. He may require the producer to retain it until he can make arrangements for its reception. In localities where supplies are abundant, producers will not be pressed to send forward their tax. On the contrary, they will be notified to hold them until they are called for. While the limit of four months after the assessment, is directory to the producer, as to the period for delivery, it in no respect requires the Government to receive the tax within that period. The spirit of the law requires the producer to preserve the tenth until it is called for.

48. Upon this receipt the receiving officer will be responsible for the quantity which he will take upon his property return. The receipt given to the producer will only be evidence that so much of his tax is paid. In all such receipts the name of the producer and his county will be stated.

49. The post quartermaster will make monthly reports to the controlling quartermaster of the State, of the articles received under the law, at each depot within his district, stating the name of the producer from whom received, and of all produce distributed, giving the name of the officer to whom transferred. (See Form C.) To gain this information, he will require similar reports from his agents, (see Forms A and B,) which will be transmitted as sub-vouchers to his own report.

50. The congressional districts will bear their present numerical designation. The sections within the districts will be numbered, and the depots will bear the numbers of the sections in which they are located.

51. As the depot agents are under the supervision of the post quartermaster, and are his agents for the collection, safe-keeping, and distribution of the property, he will take care to give them such instructions as will best secure their attention to his interests.

52. The best mode of receipting to the producer for his tithe, is by endorsement upon the assessors' estimate.

Miscellaneous.

53. By general orders, No. 117, Sept. 3d, 1862, paragraphs one and two—"In any case where the exigencies of the army compel impressment or purchase, for its use, of the whole of any one article, or all articles of the planter's production, taxed in kind, the post quartermaster of the district will transfer to his district collector the assessor's estimate, to be collected in the money value only, at the rate of purchase or impressment, as the case may be. Before making such transfer, the post quartermaster of the district will credit the producer upon such estimates with the amount of such articles as he may have paid in kind, and endorse thereon the circumstances under which the transfer is made."

54. Controlling and post quartermasters of districts will keep and report their accounts relating to tax in kind, separate and distinct from all others.

55. Officers traveling under orders are allowed mileage. Officers and agents traveling on duty without orders are allowed actual cost of transportation and portage.

56. Blanks required by post quartermasters will be supplied by requisitions upon the controlling quartermaster of their respective States, who will be furnished from this office.

57. Officers cannot receive funds until their bonds are filed in the War Department.

58. All receipts for stores transferred by agents at depots, will be taken in the name of the post quartermaster of the district.

59. Post quartermasters will make a monthly report, in detail, of all expenses incurred in their districts, to the controlling quartermaster, who will consolidate and forward the same, including the expenses of his own office, to the officer in general charge.

60. Controlling and post quartermasters will each be allowed one clerk, who must be a detailed or disabled man from the army; or in case one such cannot be obtained, a non-conscript. The pay of the former will be a sum not exceeding three dollars per day, in lieu of rations and all other allowances; of the latter, not to exceed twelve hundred dollars per annum. The maximum rate will only be paid at the discretion of the quartermaster.

61. The monthly reports required by these instructions will be forwarded, through the controlling quartermaster, to the quartermaster in general charge.

62. The quarterly accounts of property and money will be made to the Quartermaster General's office, as required by the regulations of the Quartermaster's Department. Suitable forms will be furnished therefor.

63. Post quartermasters will address their communications, on the subject of collecting the tax in kind, to the controlling quartermaster of their State, and his correspondence will be addressed to the quartermaster in general charge, marked on the envelope, "tax in kind."

64. Post quartermasters will forward to the controlling quartermas-

ter, quarterly, a report, stating his own station, the number of depots established in the district, and the names and compensation of agents in charge. (See Form H.) The controlling quartermaster will consolidate the same, and forward his report to the quartermaster in general charge, noting his own station.

65. The hire of all agents and employees will be reported to the controlling quartermaster for his approval.

66. When troops requiring supplies are near a depot, and make demand upon it for those supplies, they will be issued to the staff or other officer in charge, taking his receipt, in bulk.

67. A copy of Abstract EE will be forwarded through the controlling quartermaster, to the office of general charge.

68. On the subjects connected with the duties of assessors and collectors, controlling quartermasters will correspond with the chief collector of the particular State.

69. Where produce is invoiced in bushels and receipted for in pounds, or the reverse, the quantity will be reduced to bushels at the standard of weight, and the deficiency, if any, expended on Abstract L, or in case of surplus, taken up on abstract N, as gained in weight.

70. In all cases of expenditure of public property, the certificate of the officer, and such other evidence as may be obtained, should accompany the abstract.

71. Commissaries who are purchasing supplies are authorized to receive that portion of the tax in kind, consisting of sweet and Irish potatoes, wheat, buckwheat, rice, sugar, molasses, peas, beans, ground peas, and bacon, giving a receipt to the producer, which will be evidence that so much of his tax is paid. As the post quartermaster of the congressional district is responsible for the tenth, after the assessor has made it known to him, the receiving commissary will also receipt for it to that officer. Upon this receipt he will be held responsible for the stores at the treasury, and will take them up on his returns.

The foregoing does not relieve district quartermasters from their responsibility in receiving the whole tax, and the obligation to furnish bags, but it is intended to secure the co-operation of officers of the Commissary Department.

72. By an order issued from this office on the 4th of September, 1863, every controlling quartermaster is required to publish the following instructions to his post quartermasters:

Where corn or other grain is damp, or when dry is likely to remain a considerable time housed, it must be dried in the sun, or kiln dried before being stored.

73. Property received on account of tax in kind, in advance of assessors' estimates, will not be taken up on "property returns." The post quartermaster is responsible upon the receipt of the estimate for the amount of produce, assessed as due by the producer, which is taken up on abstract EE; thus if he take up the property as received from the tax-payer, he will be charged twice with the same property.

74. Assessors have been directed, by the Commissioner of Taxes,

that "in the valuation of all taxable articles or objects, including the estimates of agricultural products which are taxed in kind, tax assessors shall be governed by the current selling prices, of the articles and objects to be taxed, in the neighborhood where they are held at the time, or upon the day with reference to which the assessment or valuation is required by law to be made. The tax laws require the assessors to ascertain the true value, by every legitimate means in their power, of all taxable articles or objects at the period at which they are to be assessed, under circumstances of ordinary and unrestrained sale. Therefore, the prices fixed under the impressment laws do not form the proper standard, as sales made according to those prices, are constrained sales made under extraordinary circumstances for the support of the armies of the Confederate States, when the necessary supplies cannot be obtained in any other way.

Where estimates are not so made, post quartermasters will refuse to receive the same, and will report such cases to the controlling quartermasters, who will report the same promptly to the chief collectors of their respective States.

75. When the assessor's estimate shows that a producer has delivered more than his title of any particular article, post quartermasters will allow the value of the excess, by deducting it from some other article taxed, or the excess may be paid for at assessors' valuation.

76. Where produce is received by quartermasters and commissaries serving with troops in regions or localities declared "*impracticable*," the officer receiving will receipt in the usual manner to the post quartermaster of the district, if there is one; if not, to the controlling quartermaster of the State. The tax quartermasters in such cases not being responsible, by the delivery of the estimate for the produce, will take it up on Abstract N, with the necessary certificate of explanation.

77. The tobacco received by post quartermasters will be turned over to the general agent of the State, or to such sub-agents as may be designated to receive it, in all cases taking duplicate receipts for the property so transferred. Such receipts will be filed as vouchers to Abstract M.

78. The cotton received by post quartermasters will be marked, weighed, classified, and stored, subject to the order of the general agent of the State, in the quartermaster's depot, if it can be kept there safely and conveniently; otherwise, it shall be stored in some warehouse or covered building, in a safe locality, in a town, village, or at a railroad depot, or upon some neighboring plantation. The quartermaster will notify the general agent, monthly, of the quantity of cotton thus stored, and the locations. When the cotton is transferred to the general agent, the post quartermaster will take receipts in duplicate, one of which will be filed as voucher to Abstract M.

It is recommended that producers bale their cotton with wooden hoops and slabs, in the absence of rope and bagging.

79. Grain bags, as soon as emptied, must be returned to the quartermasters.

80. Where owners of vacant storehouses are exorbitant in their

demands for rent, or refuse to rent, without just cause, application will be made to the Quartermaster General's office for authority to impress.

LARKIN SMITH,

Ass't Q. M. Gen. in charge of Tax in Kind.

[B.]

TAX IN KIND.

Report of Articles transferred and issued at Depot No. _____, _____ Congressional District, State of _____ during the month of _____ 186 , by _____, Depot Agent.

DATE.	TO WHOM DELIVERED.	Sweet	Potatoes.	Irish	Potatoes.	Corn.	Wheat.	Oats.	Rye.	Buck-	wheat.	Rice.	Cured	Hay.	Cured	Fodder.	Sugar.	Molasses.	Cotton.	Wool.	Tobacco.	Peas.	Beans.	Ground	Peas.	Bacon.	
		Bus.	Bus.	Bus.	Bus.	Bus.	Bus.	Bus.	Bus.	Bus.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Gals.	Lbs.	Lbs.	Lbs.	Lbs.	Bus.	Bus.	Bus.	Lbs.

I certify that the above report is correct.

A B, Agent, Depot No. _____, _____ Congressional District.

NOTE.—This report will be made within five days after the expiration of each month, to the Post Quartermaster of the district.

[P.]

TAX IN KIND.

Quarterly Return of Quartermaster's Stores received, issued and remaining on hand, at _____, in the quarter ending on the _____ day of _____, 186____, by A B, Captain and Post Quartermaster.

Abstracts, &c	DATE.	Wool Bus.	Irish Potatoes Bus.	Corn. Bus.	Wheat. Bus.	Oats. Bus.	Rye. Bus.	Buckwheat sbs Lbs.	Rice. sbs Lbs.	Cured Hay Lbs.	Cured Fodder Lbs.	Sugar. Lbs.	Molasses. Gals.	Cotton. Lbs.	Wool. sbs Lbs.	Tobacco. Lbs.	Pens. Bus.	Beans. Bus.	(Found Pens Bus.	Bacon. Lbs.	
Per last return, On hand.....																					
Abstract D, Received by purchase.....																					
" E, " from officers.....																					
" Fc, Est'ns rec'd from assessors....																					
" N, Fabricated, taken up, &c.....																					
Total to be accounted for.....																					
Abstract F, Fuel.....																					
" G, Forge.....																					
" H, Straw.....																					
" I, Stationery.....																					
" K, Special issues.....																					
" L, Expended, sold, &c.....																					
" M, Transferred.....																					
" Min, Estimates deliv'd dist'coll's...																					
Total issued and expended.....																					
Total remaining on hand																					

I certify, on honor, that the foregoing return exhibits a true and correct statement of all the property which has come into my hands on account of the Quartermaster's Department, during the year ending on the _____ day of _____, 186____.

A B, Capt. and Post Q. M., _____ Congressional District

NOTE.—This return will be made within twenty days after the expiration of each quarter, to the Quartermaster General's office.

FORM OF RECEIPT FOR FUNDS.

RECEIVED at ———, this ——— day of ———, 186—, of ———, Major and Controlling Quartermaster of the State of ———, the sum of ——— dollars and ——— cents, funds of the Quartermaster's Department, for expenses of the collection of tax in kind, for which I am accountable at the Treasury of the Confederate States.

—————,
Capt. and Post. Q. M., ——— Congressional District.
(Signed in duplicate.)

ASSISTANT QUARTERMASTER GENERAL'S OFFICE, }
 Richmond, Va., January 12, 1864. }

The following additional instructions will be observed by officers and agents receiving the "tax in kind:"

81. Articles 27, 46, and 71, general instructions, Dec. 1, 1863, are extended, so as to authorize commissaries and their bonded agents to receive corn for breadstuff, and corn and long forage for the animals of the Subsistence Department.

82. The authority, given by article 40, to exchange produce for "cattle and hogs," is extended, so as to include horse and mules.

83. Officers who hold assessors' estimates which call for sweet potatoes, may collect from the producer the money value of the tax, *at State Commissioners' valuation*. Under the law, as amended, this applies only to sweet potatoes produced in the year 1863. The commutation will be accounted for as prescribed in article 36.

84. Seventy pounds of salt pork has been decided by the War Department to be the equivalent of sixty pounds of bacon, under the act of December 28, 1863. Officers authorized to receive the tithes, in the vicinity of armies in the field or along railroads which afford facilities of speedy transportation to issuing commissaries, may, at this rate, receive salt pork instead of bacon.

85. The object of the tithe law is to provide supplies for the army and to reduce the expenses of the Government. The importance of the subject should be impressed upon every person connected with it. Upon it, to a great extent, depends the feeding the army. It calls for all the attention and energy of its officers and agents. Such as hold position merely for employment and do not give it undivided consideration, should be removed and give place to those who will comprehend the importance of the work and apply to it their cheerful and earnest labor. Economy will be closely observed. The number of agents must be reduced to those only who are indispensable. Those who are incompetent, careless, idle, or unprofitable, will be at once discharged. Those who are liable to field service in the army cannot be employed. Non-conscripts and detailed disabled soldiers only are eligible. Those heretofore exempt, from having furnished substitutes, must be gradually discharged.

LARKIN SMITH,
Ass't Quartermaster General.

[B.]

CIRCULAR.

ASSISTANT QUARTERMASTER GENERAL'S OFFICE, }
Richmond, Va., June 13, 1863. }

TO FARMERS AND QUARTERMASTERS.

Tax in Kind.

The following is the system adopted for the collection of the tax in kind:

An officer of the Quartermaster General's Department is assigned to the special charge of the subject. A controlling quartermaster, with the rank of major, is assigned to each State, and a post quartermaster, with the rank of captain, to each congressional district, where it is practicable to collect the tenth.

Each congressional district will be subdivided, by the post quartermaster in charge of it, into sections for the convenient delivery, by the tax-payer, of his quota of produce, and agents will be appointed by that officer, to take charge of the depots to be established in each section.

Before these depots can be established, or the assessments required under the law be made, the crops of small grain, hay and the clip of wool for the present year will have been secured. To relieve farmers from the risk and inconvenience of storing the Government portion, as well as to obtain immediate supplies for the use of the army, the Department authorizes and requests farmers residing near posts where quartermasters are now stationed, to deliver the Government tenth, or any part of it, to that quartermaster.

Under the law, farmers are required to deliver their tenth at depots not more than eight miles from the place of production. If they will deliver under this request, the Government will pay for the transportation in excess of eight miles.

The quartermaster receiving produce under this rule, will give receipts to the producer, as evidence that so much of his tax is paid; and as the post quartermaster of the congressional district is responsible for the tenth after the assessor has established and made it known to him, the quartermaster to whom this produce is delivered, will also receipt for it to the post quartermaster of the district, who will endorse a copy of the receipt upon the assessor's estimate before transferring it to the agent at the receiving depot.

LARKIN SMITH,
Assistant Quartermaster General in Charge.

TAX IN KIND.

Consolidated Report of Articles received, issued and remaining on hand, in the State of Mississippi, in the month of November, 1863.

	Sweet Potatoes.		Corn.		Wheat.	Oats.	Rye.	Rice.	Cured Hay.	Cured Hogbar.	Molasses.	Cotton.	Wool.	Tanned.	Raw.	Ground Beef.	Beef.	Lard.	Value	
	Buz.	Buz.	Buz.	Buz.	Buz.	Buz.	Buz.	U. S. Lbs.	Lbs.	Lbs.	Gal's.	Lbs.	Lbs.	Bus.	Bus.	Bus.	Lbs.	Lbs.	Dollar.	Cent.
Total received.....	16,146	63	315,157	7,047	2788	6885	434	6837	1,283,793	117	619	2096	35,110	14	284	275	1347	1,441,602	40	
Total issued.....	12,835	51	163,895	6685	1288	242	621	5276	1,093,473	41	.....	22	.....	17	11	31	476	1447		
Remaining on hand.....	2,311	12	145,242	362	1528	446	1843	1561	196,326	76	619	872	28	724	.....	283	169	.....	

NOTE.—The above report was received after the completion of consolidated report marked "C."





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